

FISCAL NOTE

SB 359 - HB 1331

March 18, 2005

SUMMARY OF BILL: Requires the Board of Equalization in Shelby County to require proof of the authority of an agent to represent a taxpayer when duplicate appeals have been filed with the board by different agents or if the board has reason to doubt an agent's authority.

ESTIMATED FISCAL IMPACT:

MINIMAL

Assumption:

- Such instances would be rare and could be handled utilizing existing resources.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, appearing to read "James W. White". The signature is fluid and cursive, with the first name "James" written in a smaller, more compact script than the last name "White".

James W. White, Executive Director

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